

Panaji, 14th November, 2006 (Kartika 23, 1928)

SERIES II No. 32

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 4

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Order

No. 5/7/2006-Fin(R&C)(1)

Whereas M/s. Moonlite Paints & Chemicals, having registered office at David House, First Floor, Post Box No. 337, Margao, Goa, and its plant at Fatorda Industrial Belt, Fatorda, Margao, Goa, for manufacture of Red Mix Paints, Redoxide Primer, Enamel Paints and Wood Primer (without alcohol) (hereinafter called the "said industry"), holding registration certificates bearing No. TIN 30401102617 issued under the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the "said Act") and No. M/CST/4880/9513 issued under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), has applied for extension of benefit of exemption in terms of the Goa Value Added Tax Deferment -cum-Net Present Value Compulsory Payment Scheme, 2005 (hereinafter referred to as the "said Scheme");

And whereas the said industry was holding Registration Certificate No. M/6894 issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and has effected first sale of its manufactured goods on 25-10-1993;

And whereas the said industry is registered as a Small Scale Industry with the Directorate of Industry and Mines, Panaji, Goa, under No. 56/02/05690/PMT/SSI dated 28-3-1994;

And whereas the Government of Goa, upon considering the nature of the process carried out by the said industry, sought advice from the Goa State Pollution Control Board, Panaji, before granting extension of the said benefit of exemption to the said industry;

And whereas the Goa State Pollution Control Board, vide its letter No. 5/362/94-PCB/3687 dated 30-3-2005 (hereinafter referred to as the "said letter"), has granted renewal of consent to operate the said industry, subject to certain conditions as set out in the said letter.

Now, therefore, in pursuance of clause 4 read with clause 8 of the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005, and all other powers enabling it in this behalf, the Government of Goa, on being satisfied by the renewal of the said consent by the Goa State Pollution Control Board, to operate the said industry, hereby extends the benefit of exemption under the said Scheme to the said industry M/s. Moonlite Paints & Chemicals subject to the fulfillment of conditions mentioned in the said Scheme, said letters, and also other conditions which the Government may deem fit to impose, the following conditions, namely:-

- i) The quantum of exemption shall be restricted to the period from 1-4-2005 to 24-10-2008;
- ii) The exemption shall be subject to change in Government policies, with the introduction of the said Act and the said Scheme and filing of declaration by the said industry for grant of benefit under the said Scheme;
- iii) The benefit of exemption shall be subject to timely filing of quarterly returns prescribed under the said Act and the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and payment of Net-Present-Value;
- iv) The benefit of exemption to the said industry shall continue till the said industry continues to be under the present ownership and the exemption shall stand terminated forthwith if there is any change in ownership of the said industry;

- v) The benefit of exemption shall be subject to payment of tax at the appropriate rate under the Goa Sales Tax Act, 1964 (Act 4 of 1964), in respect of the sales effected upto the period ending on 31-3-2005;
- vi) If the measures adopted by the said industry to control pollution are, at any time, found to be inadequate or if the said industry causes any threat to the environment, the benefit shall stand withdrawn forthwith.

This order shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary, Finance
(Bud.-I).

Porvorim, 9th November, 2006.

Order

No. 5/7/2006-Fin(R&C)(2)

Whereas M/s. Moonlite Paints & Chemicals, having registered office at David House, First Floor, Post Box No. 337, Margao, Goa, and it's plant at Fatorda Industrial Belt, Fatorda, Margao, Goa, for manufacture of Red Mix Paints, Redoxide Primer, Enamel Paints and Wood Primer (without alcohol) (hereinafter called the "said industry"), holding registration certificates bearing No. TIN 30401102617 issued under the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the "said Act") and No. M/CST/4880/9513 issued under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), has applied for extension of benefit of exemption in terms of second proviso to the Government Notification No. 5/4/87-Fin.(R&C) (2) dated 20-4-87 (hereinafter referred to as the "said Notification"), read with Notification No. 5/2/93-Fin.(R&C) (A) dated 14-7-1995;

And whereas the said industry is registered as a Small Scale Industry with the Directorate of Industries and Mines, Panaji, Goa, under No. 56/02/05690/PMT/SSI dated 28-3-1994;

And whereas the Government of Goa, upon considering the nature of the process carried out by the said industry, sought advice from the Goa State Pollution Control Board, Panaji, before granting extension of the said benefit of exemption to the said industry;

And whereas the Goa State Pollution Control Board, vide it's letter No. 5/362/94-PCB/3687 dated 30-3-2005 (hereinafter referred to as the "said letter"), has granted renewal of consent to operate the said industry, subject to certain conditions as set out in the said letter.

Now, therefore, in exercise of the powers conferred by the second proviso to the said Notification, the Government of Goa, on being satisfied by the renewal of the said consent given by the Goa State Pollution Control Board, to operate the said industry, hereby extends the benefit of exemption under the said Notification to the said industry M/s. Moonlite Paints & Chemicals, subject to the fulfillment of other conditions mentioned in the said Notification, the said letter and also on the following conditions, namely:-

- i) The quantum of exemption shall be restricted to the period from 1-4-2005 to 24-10-2008;
- ii) The exemption shall be subject to change in Government policies, with the introduction of the Goa Value Added Tax Act, 2005 (Act 9 of 2005), of the Goa Value Added Tax Deferment-cum-Net-Present Value Compulsory Payment Scheme, 2005 (hereinafter referred to as the "said Scheme") and filing of declaration by the said industry for grant of benefit under the said Scheme;
- iii) The benefit of exemption shall be subject to timely filing of quarterly returns prescribed under the said Act and the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and payment of Net-Present-Value;
- iv) The benefit of exemption to the said industry shall continue till the said industry continues to be under the present ownership and the exemption shall stand terminated forthwith if there is any change in ownership of the said industry;
- v) The benefit of exemption shall be subject to payment of tax at the appropriate rate under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), in respect of the sales effected upto the period ending on 31-3-2005;
- vi) If the measures adopted by the said industry to control pollution are, at any time, found to be inadequate or if the said industry causes any threat to the environment, the benefit shall stand withdrawn forthwith.
- vii) The exemption under this Order shall be available only during the affectivity of the period of extended exemption under the said Notification.

This order shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary, Finance
(Bud.-I).

Porvorim, 9th November, 2006.